



San Bernardino LAFCO Fiscal Indicators

1

County Service Area 60 (Apple Valley Airport)

Report Created:1/22/2018

County Service Area 60 is governed by the County Board of Supervisors and is authorized by LAFCO to provide the following function: airport. The district has no direct employees. CSA 60 funds the operation, capital projects and maintenance of Apple Valley Airport, which is administered and staffed by the County Department of Airports. Apple Valley Airport, which was built in 1970, is a public use airport providing general aviation services to the High Desert region. CSA 60 is primarily funded by local property tax and revenue generated from airport leasing activities. Additional information on the District can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\) under construction.](#)



County Service Area 60 (Apple Valley Airport)

Report Created:1/22/2018

Change in Assessed Value

Description

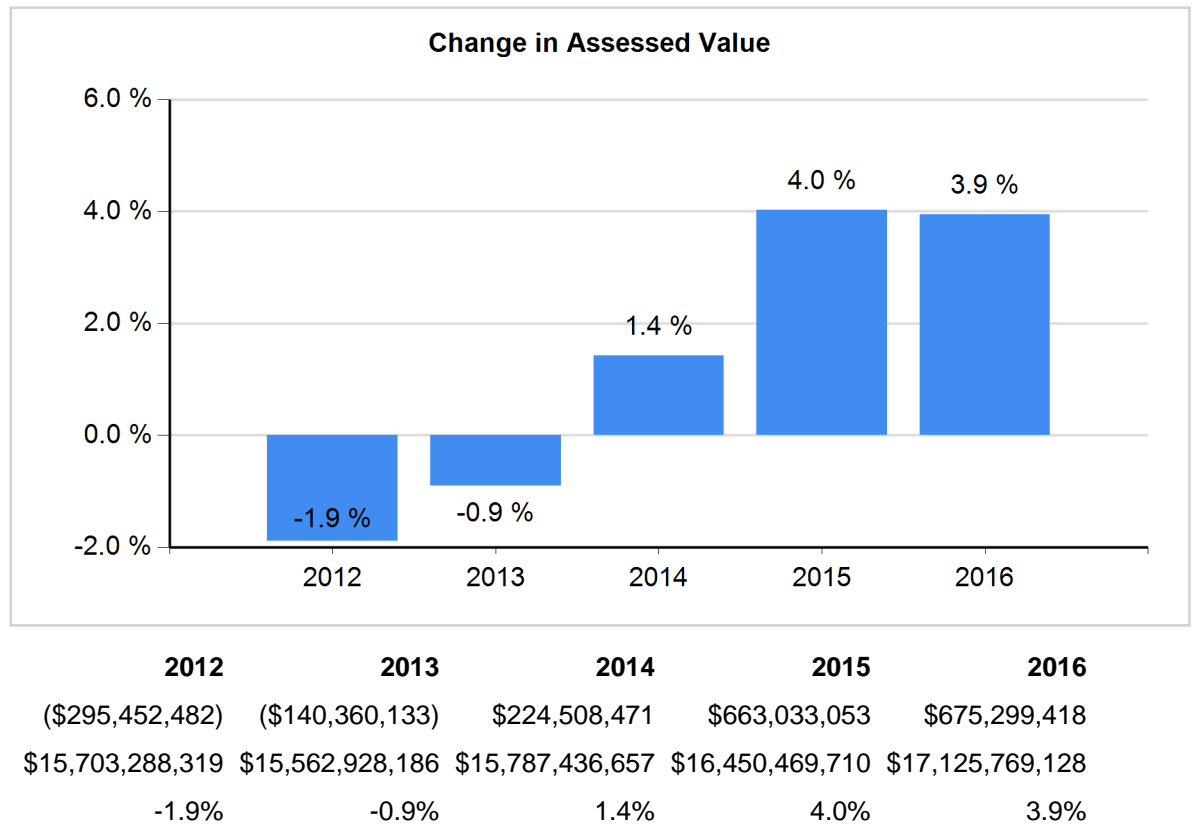
There is a correlation between assessed property value and the receipt of the general property tax levy.

Formula:

change in tax roll
value/beginning tax
roll value

Source:

County Auditor -
Agency Net
Valuations



Agency Response



County Service Area 60 (Apple Valley Airport)

Report Created:1/22/2018

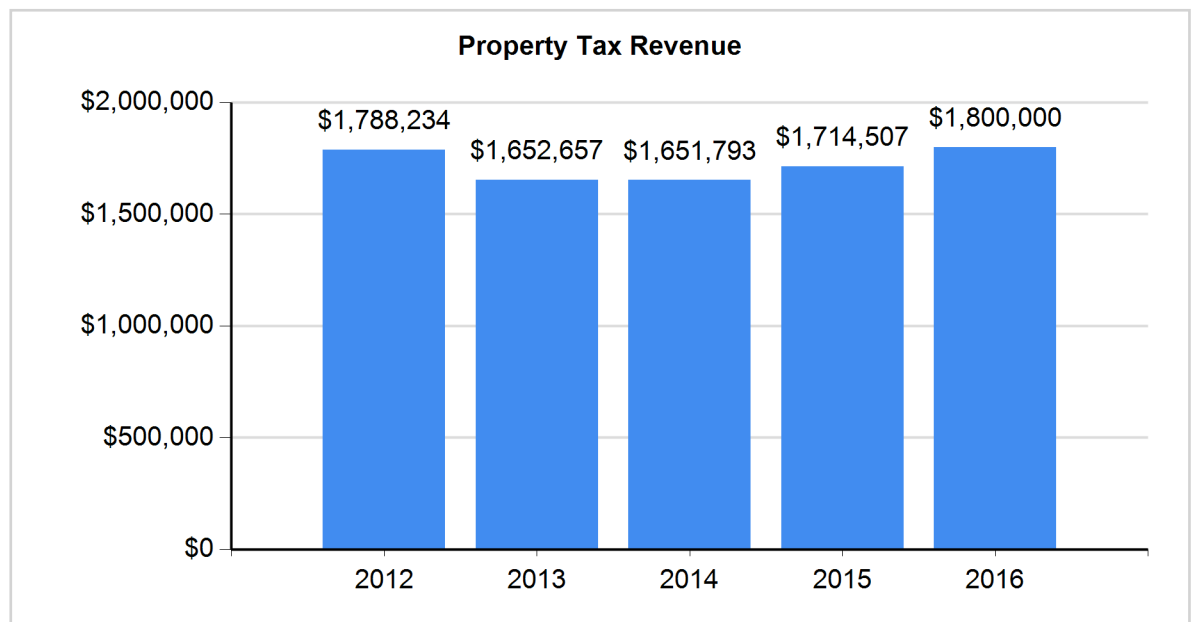
Property Tax Revenue

Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

Formula:
property tax revenue

Source:
Statement of
Activities; Statement
of Revenues,
Expenditures and
Changes in Fund
Balance/Net Position



Agency Response



County Service Area 60 (Apple Valley Airport)

Report Created:1/22/2018

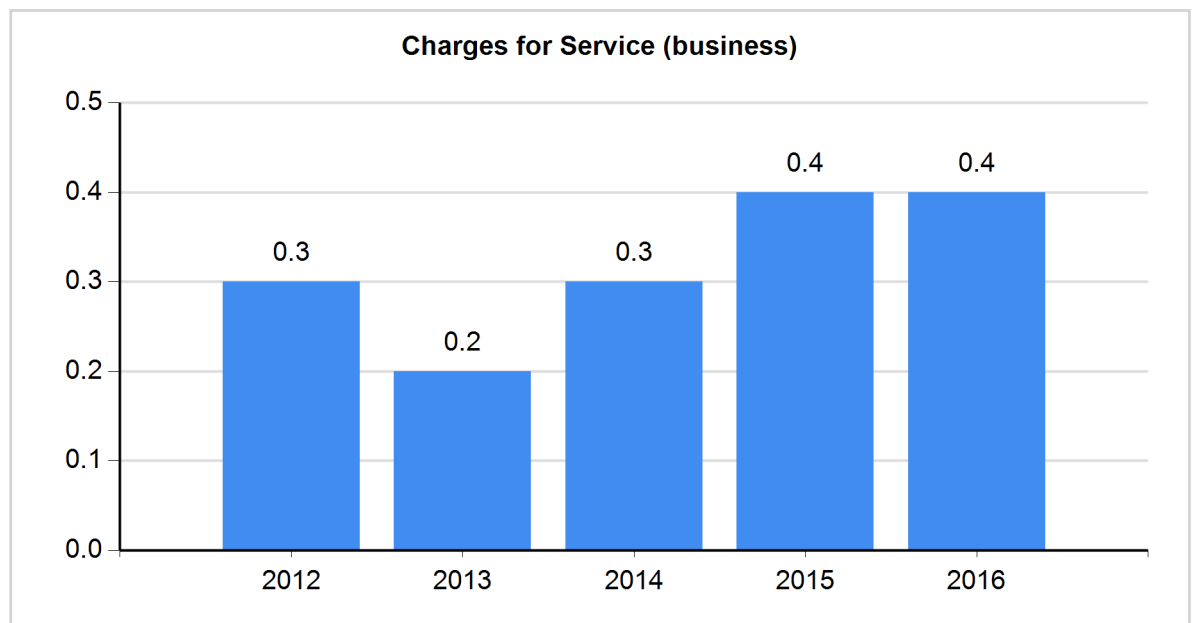
Charges for Service (business)

Description

Addresses the extent to which charges for service covered total expenses. A ratio of one or higher indicates that the service is self-supporting.

Formula:
charges for
service/operating
expenses (minus
depreciation)

Source:
Statement of
Activities; Statement
of Cash Flows



2012	2013	2014	2015	2016
\$525,924	\$506,366	\$524,322	\$609,887	\$720,446
\$1,822,218	\$2,263,322	\$1,535,153	\$1,516,243	\$1,702,118
0.3	0.2	0.3	0.4	0.4

Agency Response



County Service Area 60 (Apple Valley Airport)

Report Created:1/22/2018

Liquidity

Description

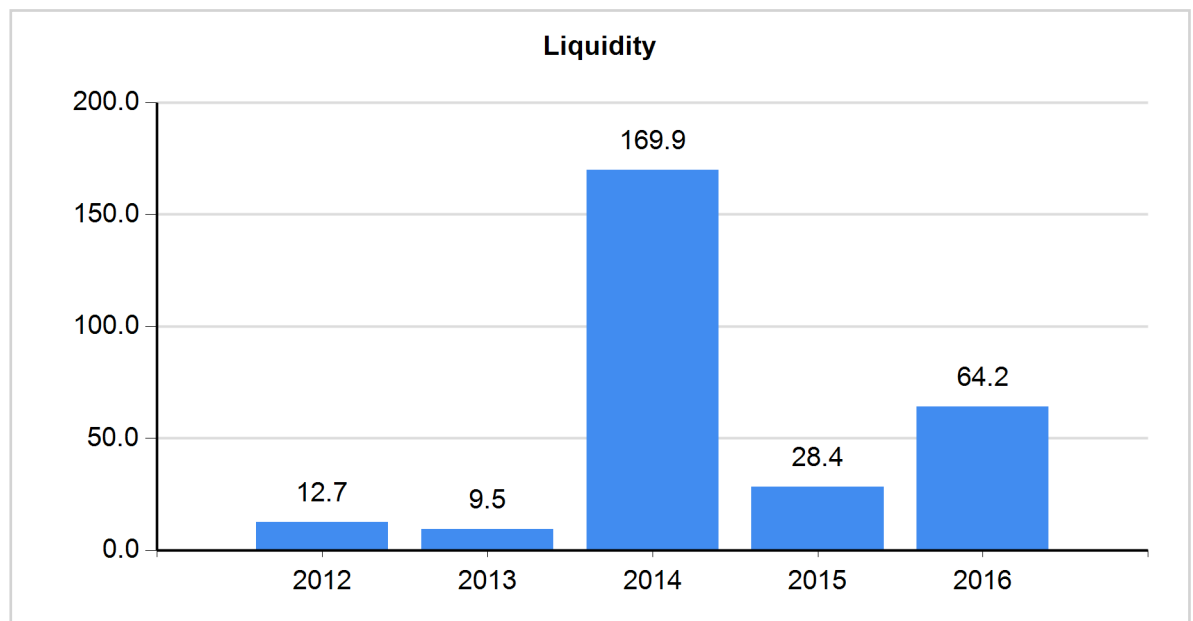
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

cash & investments
(does not include
fiscal agents,
restricted, or
fiduciary)/current
liabilities

Source:

Statement of Net
Position



2012	2013	2014	2015	2016
\$9,735,075	\$8,429,848	\$8,092,104	\$9,648,712	\$10,716,347
\$767,862	\$888,052	\$47,623	\$339,232	\$166,881
12.7	9.5	169.9	28.4	64.2

Agency Response



County Service Area 60 (Apple Valley Airport)

Report Created:1/22/2018

Change in Cash and Cash Equivalents (business)

Description

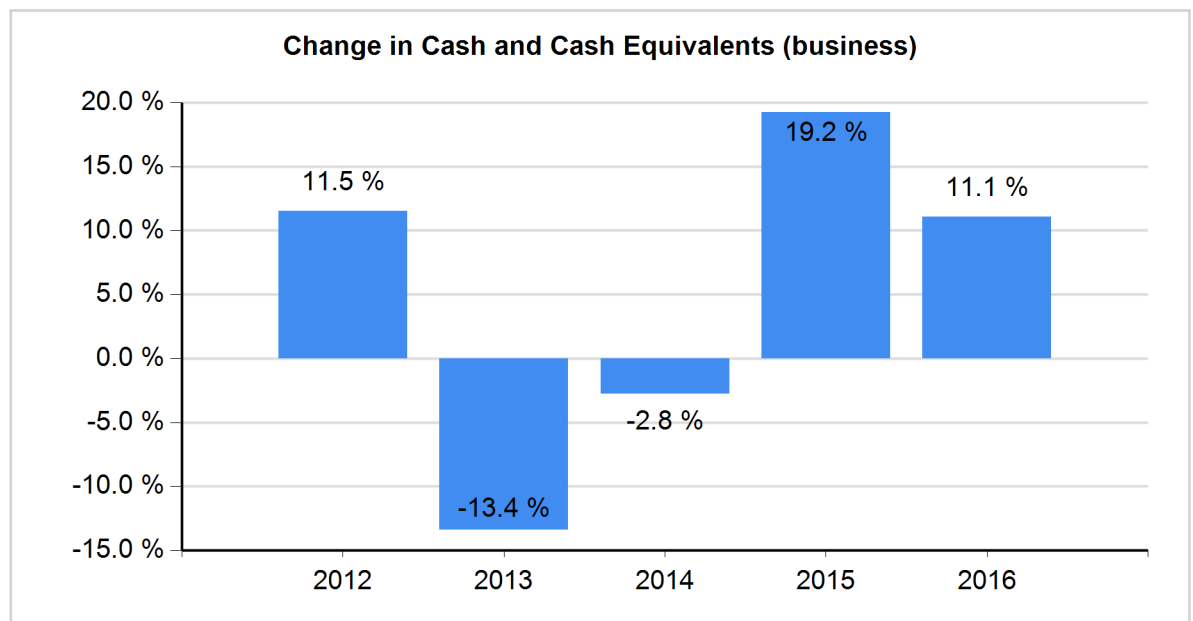
Cash and cash equivalents are the most liquid assets of an agency's assets and can be readily converted into cash. A positive percent change indicates that a government's cash position has improved.

Formula:

change in cash &
cash
equivalents/begin
cash & cash
equivalents

Source:

Statement of Cash
Flows



2012	2013	2014	2015	2016
\$1,004,414	(\$1,305,227)	(\$229,906)	\$1,556,608	\$1,067,635
\$8,730,661	\$9,735,075	\$8,322,010	\$8,092,104	\$9,648,712
11.5%	-13.4%	-2.8%	19.2%	11.1%

Agency Response